

**Letter to Special Procedures - Concurrent  
Advice of Referral of Judgment to United  
States Attorney.**

\_\_\_\_\_ - CMN \_\_\_\_\_

Internal Revenue Service

Attention: Special Procedures

Re:

\_\_\_\_\_  
Taxpayer:  
Id. No.:

Dear \_\_\_\_\_:

Judgment was entered in the above-entitled case on \_\_\_\_\_, against \_\_\_\_\_, for (\_\_\_\_\_ tax(es)) (§ 6672 penalty with respect to (name of corporation) \_\_\_\_\_), for the period \_\_\_\_\_, in the amount of \_\_\_\_\_, plus statutory interest. A copy of the judgment is enclosed.

We have completed our initial efforts, (having collected a total of \$ \_\_\_\_\_) (but were unable to effect any collection on the judgment).

At this time we are closing our file and referring this judgment to the United States Attorney for further collection efforts. If you have not already done so, please put a freeze on taxpayer's account to ensure that any overpayments of tax are not refunded but are credited to this judgment liability. Please conduct further investigations to determine what sources exist for satisfying the judgment, and advise the United States Attorney of any information so obtained. Also, you are requested to send the United States Attorney a copy of your annual Investigation Report of Judgment Debtor (Form 3347), if one is prepared.

If you locate property collectible by levy, please consult with the United States Attorney to determine which office should effect collection. If property is located which is not collectible by levy, you should request the United States Attorney to effect collection by procedures in aid of execution. If litigation is necessary to effect collection, including a suit to foreclose the federal tax lien, the Tax Division should be advised.

(The abstract of judgment was filed on \_\_\_\_\_,  
and the judgment lien will expire on \_\_\_\_\_.)  
(We have asked the United States Attorney to have the abstract of  
judgment filed.) If you deem it appropriate, prior to the  
expiration date, please request the United States Attorney to  
extend the judgment lien. Also, please assure that the tax  
lien(s) (is) (are) refiled, as necessary. When the judgment has  
been paid in full, advise the United States Attorney, so that the  
judgment may be marked satisfied.

The United States Attorney has authority to compromise  
judgments not exceeding \$300,000, formally referred to that  
office for collection, with the written concurrence of the  
Internal Revenue Service. The United States Attorney will refer  
to the Tax Division any offer to compromise a judgment as to  
which a difference of opinion exists between that office and the  
Internal Revenue Service, and will also refer to the Tax Division  
any offer to compromise a judgment in excess of \$300,000.

Please let us know of any problems with respect to  
collection of this judgment as to which we might be of  
assistance, including any possible differences of view that might  
arise between your office and the United States Attorney's office  
in connection with the handling of this case.

Sincerely yours,

[NAME OF ASSISTANT ATTORNEY GENERAL]  
Assistant Attorney General  
Tax Division

By:

NAME OF CHIEF  
Chief, \_\_\_\_\_ Section  
\_\_\_\_\_ Region

Enclosure

cc: United States Attorney  
District Counsel

